

**U.S. Government Standard General Ledger
Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations for other than special and trust funds.
A106	To record the reappropriation of unexpired funds in the losing fund.
A110	To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
A112	To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation for trust fund expenditure transfer.
A116	To record budgetary authority apportioned by OMB and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority.
A126	To record amounts specifically withheld from apportionment by OMB.
A127	To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority made unavailable pursuant to public law and to withdraw funds.
A132	To record budget authority rescinded by legislative action.
A134	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A138	To record estimated recoveries of prior-year obligations.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.

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A143	To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund.)
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record the reduction of borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A154	To record indefinite borrowing authority previously estimated.
A156	To record the drawing of cash to fund borrowing authority.
A158	To record actual reductions to borrowing authority previously anticipated.
A160	To record unanticipated reductions to borrowing authority.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.
A166	To record the enactment of public law to establish definite and indefinite contract authority.
A168	To record the enactment of public law for contract authority that was previously anticipated.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).
A174	To record unanticipated actual reductions to contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

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A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/reductions to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A182	To record in the financing account an appropriation received for a modification adjustment transfer.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record in the expenditure account, the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A186	To record revenue to available non-revolving trust funds and special funds in which the revenue is immediately available for obligation.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collections balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust funds and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based upon an apportionment request.

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A214	To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A217	To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A219	To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A220	To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A222	To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A224	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization
A226	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.
A228	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.
A230	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.
A232	To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
A234	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A236	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A242	To record in the receiving agency the anticipated transfer-in current-year authority or from prior-year

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	balances.
A244	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A246	To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
A248	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
A250	To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.
A252	To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.
A254	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.
A255	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A256	To record in the transferring agency the actual transfers-out during the fiscal year of authority with paid undeliverable orders from current or prior years.
A257	To record in the receiving agency the actual transfers-in during the fiscal year of authority with paid undeliverable orders from current or prior years.
A258	To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
A259	To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.
A264	To record in the trust fund expenditure transfers-in from a Federal fund relating to nonexchange and exchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange transactions.
A268	To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of

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funds. This amount is specified in the agency's appropriation or authorization act.

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A270	To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a receivable.
A274	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a payable.
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A278	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A302	To record anticipated reimbursements.
A304	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A306	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A308	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A310	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
B105	To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.

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B107	To record payment and disbursement of funds.
B108	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as a reduction to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B124	To record the purchase of Federal securities acquired at par value.
B126	To record the purchase of Federal securities acquired at a premium.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.
B202	To record a commitment.
B204	To record current-year undelivered orders without an advance.

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B206	To record current-year undelivered orders with an advance.
B208	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.
B210	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.
B302	To record the delivery of goods or services and accrue a liability.
B304	To record the delivery of goods and services in the same year as the order was placed and accrue a liability. The current-year expended authority is less than the original order.
B306	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B314	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B316	To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
B318	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B322	To record the accrual of interest expenses incurred, not yet paid.
B324	To record the liability for cost to be funded in the future.
B326	To record the unfunded FECA liability and unfunded unemployment liability.
B328	To record a contingent liability.
B330	To record an increase in actuarial liabilities for benefit plans.
B332	To record the payable to borrowers from sales of foreclosed property with recourse.
B334	To record the inventory purchased for a resale under historical cost (title was passed).
B338	To record the fair market value of real and intangible forfeited property.
B340	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B344	To record the funded portion of cleanup costs that was previously estimated.

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B402	To record revenue received in advance.
B404	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.
B502	To record the transfer-out of assets to other Federal entities without reimbursement.
B504	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant and equipment (land, buildings, equipment and other) to non-Federal entities.
B506	To record distributed personal property.
B508	To record a commodity transferred to another Federal agency.
C102	To record service in kind provided by non-Federal sources.
C104	To record the collection of subsidy for loan modification costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C108	To record the receipts reported into deposit funds and clearing accounts.
C110	To record the receipt of previously anticipated collections.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

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C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C140	To record the collection of receivables from Federal sources.
C142	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
C162	To record an adjustment to loans receivable based on acquired collateral property.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C168	To record seized cash deposited in a deposit fund.
C170	To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.

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C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of borrower's title to collateral of commodity.
C182	To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C202	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
C204	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C206	To record in the financing fund the disbursement of direct loans.
C208	To record binding loan contracts and subsidy receivables accrued in the financing account.
C210	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C212	To record refund receivables for assets or expenses that do not create budgetary resources until collected.
C214	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
C215	To record interest receivable on Treasury securities.
C216	To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds and custodial activity.
C217	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special

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	funds.
C218	To record establishment of current-period earnings on income received in advance.
C220	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C222	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C224	To record loans other than credit reform.
C226	To record the accrual of custodial interest, penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.
C228	To record subsidy receivable and the related interest, in the financing account, for an upward re-estimate.
C302	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C304	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C306	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C308	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C312	To record the sale or disposition of assets other than investments.
C314	To record the loss (or gain) from sales of foreclosed property without recourse.
C316	To record the loss on property sold without recourse.
C318	To record the loss on loan receivable from borrower on sale with recourse.
C320	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C322	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C324	To record sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C326	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

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C328	To record cash collected from a loss or a gain from the sale of excess, obsolete and unserviceable assets.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.
C340	To record the sale of forfeited property.
C342	To record the proceeds from commodities sold.
C344	To record a loss on the sale of commodities.
C402	To record transfer-in of assets from others without reimbursements.
C404	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
D102	To record a downward adjustment to prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
D104	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.
D106	To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
D108	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.
D110	To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
D112	To record a downward re-estimate for loan subsidies in the financing account.
D114	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
D116	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
D118	To record an upward adjustment to unpaid prior-year unexpended obligations.

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D120	To record a downward adjustment to unpaid prior-year unexpended obligations.
D122	To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
D124	To record an upward adjustment to prior-year unpaid unexpended obligations.
D126	To record an upward adjustment to prior-year paid expended authority.
D128	To record a downward adjustment to prior-year paid expended authority with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
D132	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D202	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D204	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D205	To record the write-off of penalties, fines and administrative fees receivable.
D206	To record the write-off of accounts receivable.
D207	To record the write-off of taxes receivable.
D208	To record the write-off of loans receivable for loans made before fiscal 1992.
D210	To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the write-off of interest receivable.
D214	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D216	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.

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D218	To record an adjustment to loans receivable based on acquired collateral property.
D220	To record an adjustment for actual loss of inventory.
D222	To record an adjustment for actual loss of forfeited property.
D224	To record an adjustment for actual loss of commodities.
D226	To record assets purchased to store environmental wastes from past operations at net book value of zero.
D302	To record an increase in the imprest fund.
D304	To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes and insurance.
D306	To record the reclassification of expended balances held back from contractors from accounts payable.
D307	To record the transfer of construction-in-progress to capitalized assets or expenses.
D308	To record the realization that contractor-developed software-in-development is in production.
D309	To record the reclassification of expenses related to software development to a capital asset account.
D310	To record the raw materials used to produce goods.
D312	To record completed inventory items.
D314	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D316	To record the reclassification of damaged, irreparable inventory held for sale.
D317	To record damaged inventory items that need repair.
D318	To record the turn-in of a broken part from operating materials and supplies held for repair.
D319	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D320	To record a repaired broken part that has been returned to stock as a serviceable item.
D321	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not

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	previously recorded.
D322	To record damaged inventory, using the direct method, items that need repairs.
D324	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D326	To record the issuance of a new motor vehicle to the customer. Cost of goods sold represent the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D328	To record a gain when inventory is revalued at the end of the period, using latest acquisition method.
D330	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D332	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D334	To reclassify excess or reserved assets to assets held for use.
D336	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D338	To record a permanent decline in value of stockpile materials that is unusual, infrequent and material in dollar amount.
D340	To reclassify stockpile materials authorized to be sold.
D342	To record the forfeiture of a seized monetary instrument.
D344	To record the conversion to cash for a forfeited monetary instrument.
D346	To record forfeited personal property placed into official use.
D348	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D350	To record forfeited personal property authorized to be distributed/donated to another entity.
D352	To record an adjustment to the net realizable value of commodities.
D402	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

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D404	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
D406	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
D408	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
D410	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
D502	To record an adjustment for under-applied overhead deemed immaterial.
D504	To record an adjustment for over-applied overhead deemed immaterial.
D506	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
D508	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
D510	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
D512	To record amortization of subsidy for direct loans.
D514	To record depreciation, amortization and depletion expense on assets other than investments.
D516	To record accrued and compounded interest on the liability of loan guarantees.
D602	To record the imputed costs and related imputed financing sources.
D604	To record the application of overhead expenses to work-in-process.
D605	To record the capitalized expense to work-in-process.
D606	To record inventory used for operations.
D612	To record cost of goods sold.
D614	To record the estimated repair costs for an item using the allowance method.
D616	To record actual repair costs using the direct method.

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TRANSACTION

NUMBER	TRANSACTION DESCRIPTION
D618	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
D620	To record stockpile materials issued for use under the consumption method.
D622	To record a lien of real and intangible forfeited property in the allowance account.
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.
E104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
E106	To record the binding contracts entered into by private lenders.
E108	To record the disbursement of a loan.
E110	To record the repayment of principal from borrowers.
F104	To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F112	To record adjustments for anticipated resources not realized.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

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TRANSACTION

NUMBER	TRANSACTION DESCRIPTION
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F124	To record the closing of miscellaneous receipts at the end of the year.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget, and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the Acanceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances to unapportioned authority for unexpired multi-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of Expended Authority - Paid.
F215	To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F216	To record the closing of related adjustments to Expended Authority - Paid when there is a net downward adjustment.
F218	To record the closing of related adjustments to Expended Authority - Unpaid.
F220	To record the closing of related adjustments to Expended Authority - Unpaid.
F222	To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
F224	To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
F226	To record the closing of related upward adjustments to unpaid unexpended obligations.
F227	To record the closing of related downward adjustments to unpaid unexpended obligations.
F228	To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.
F230	To record the closing of gains and miscellaneous items into cumulative results of operations.
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F232	To record the closing of the liquidating fund.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F233	To record closing of fiscal year activity that increases unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F240	To record the closing of all unused guaranteed loan authority no longer available for use.
F242	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.
F244	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.